CHITALDRUG DISTRICT.

Notification dated 22nd April 1927.

Notice is hereby given that owing to the default made in the payment of instalments of contract amount by Masoom Sab, Toll-Gate Contractor, Provincial Toll Gate, Tungabhadra Bridge at Harihar, the right to collect tolls at the Tungabhadra Bridge toll-gate, during the remaining part of the official year 1926-27, will be resold by public auction at the Sub-Taluk Office, Harihar, by the Deputy Commissioner or a Gazetted Officer, deputed by him on the 3rd May 1927 the present contractor being liable to make good the loss to Government, if any by the resale.

The intending bidder should deposit beforehand an amount equal to one-sixth of the contract amount, *viz.*, Rs. 418 as earnest money.

The successful bidder who will be the contractor shall be bound by the conditions set forth in notification dated 19th May 1926, published on pages 302 to 305 of Part II-A of the *Mysore Gazette*, dated 27th May 1926.

D. SRINIVASA IYENGAR,
Deputy Commissioner.

MUNICIPAL AND LOCAL BOARDS.

No. L. 7527-44—*L. B.*, 200-26-1, *dated* 21*st April* 1927.

In exercise of the powers vested in them under Section 100 of the Mysore District Boards Regulation III of 1926, the Government of His Highness the Maharaja of Mysore are pleased to issue the following rules in regard to the utilisation of the income from Education Cess levied by the District Boards and the account procedure relating thereto:—

The Education Cess levied by District Board shall be credited in the treasury cash accounts to District Funds as a distinct entry. At the end of each month the total cess realised in the district either in cash or on payment orders issued by the Comptroller should be entered in the Pass Book of the District Board concerned and a foot-note appended giving details by treasuries of the items of revenue upon which the cess is realised.

The District Treasury Officer will furnish a statement of Education Cess credited every month in all the treasuries of the district to the Inspector-General of Education so as to reach him on or before the 10th of the succeeding month.

The amount payable on account of Education Cess on items of Forest Revenue will be adjusted by the Comptroller as in the case of Local Cess creditable to the District Boards and intimated to the Inspector-General of Education and the President of the District Board concerned before the close of the month in which such adjustment is made.

The amounts received on account of Education Cess will be credited in the District Fund Account under the head "Education Cess" under public debt heads. If there be any difference between the figures shown in the Treasury Pass Book and those taken in the accounts of the District Board immediate steps should be taken to reconcile the figures and the result of the reconciliation should be recorded in the Board's cash account of the month concerned and intimated to the Inspector-General of Education whenever necessary.

The Education Cess levied in each district will be utilised solely for purposes of education in the district concerned. The following are some of the purposes for which the amount may be sent:—

1. Conversion of Aided Schools into Government Institutions.
2. Opening of new Primary Schools.
3. Development of Primary Schools into Incomplete Middle Schools.
4. Development of Incomplete Middle Schools into Full Middle Schools.
5. Improvement of staff in Primary and Middle Schools.
6. Opening of Practical Instruction Classes.
7. Opening of New Middle Schools.
8. Opening of Vocational or Residential Middle Schools.
9. For paying Grants-in-aid to New Primary Schools.

The accumulated collections, if any, or cess funds will also be utilised for the improvement and construction of Primary and Middle School Buildings and for the initial equipment or for the improvement of equipment of schools of these grades.

The Inspector of Primary and Middle Schools shall prepare schemes of development of Primary and Middle School Education, consistent with the objects referred to in Rule 5, and forward the same to the District Board concerned for opinion and submit the same to the Inspector-General of Education duly revised in the light of the opinion, if any, given by the District Board. If the Inspector-General does not agree with the opinion of the District Board in any point or matter, he will bring the same to the notice of Government and obtain orders. In the case of Girls' Schools the Inspector of Primary and Middle Schools will get the programme of development from the Inspectress of Girls' Schools and include the same in his proposals to the District Board.